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John Carter Brown
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The first of the four is a very fine specimen of the
 species, and is very similar to the one in the
 collection of the British Museum. It is very
 similar to the one in the collection of the
 British Museum, and is very similar to the one
 in the collection of the British Museum.

L E T T E R

FROM THE

SECRETARY OF THE TREASURY

ACCOMPANYING

SUNDRY STATEMENTS,

Made in pursuance of the resolutions of the 2d of March, 1795, and the 26th of February, 1796; as also, an explanatory report thereon by the Commissioner of the Revenue, respecting the internal revenue of the United States.

—7th March, 1796—

Read and ordered to lie on the table.

[*Published by Order of the House of Representatives.*]

L E T T E R

FROM THE

SECRETARY OF THE TREASURY

SUNDRY STATEMENTS

Made in pursuance of the resolutions of the 14 of March, 1797, and
the 10th of February, 1798; as also an explanatory report there-
on by the Commissioner of the Revenue, respecting the internal
revenue of the United States.

—10 March, 1798—

Read and referred to the on the table.

RPJCB

[Printed by Order of the House of Representatives.]

TREASURY DEPARTMENT,

March 5th 1796.

SIR,

I HAVE the honour to transmit herewith, certain Statements, which have been prepared by the Commissioner of the Revenue, in pursuance of the resolutions of the House of Representatives, passed on the 2d day of March 1795, and the 26th day of February 1796, with a report explanatory thereof, by that officer.

I have the honour to be,

Very respectfully,

Sir,

Your obedient servant,

OLIVER WOLCOTT, jun.

Secretary of the Treasury.

The Honourable the SPEAKER of the
House of Representatives.

REVENUE DEPARTMENT

March 28, 1902

I have the honor to acknowledge the receipt of your letter of the 27th inst. in relation to the matter of the refund of the tax on the 1901-1902 season, and in reply to inform you that the same has been forwarded to the proper authorities for their consideration.

I am, Sir, very respectfully,

Yours very truly,

Wm. H. Woodcock

Chief Clerk, Revenue Department

Wm. H. Woodcock, Jr.

Secretary of the Treasury

A REPORT of the Commissioner of the Revenue, required by the Order of the House of Representatives of the 2d Day of March, 1795, concerning the internal revenues of the United States.

TREASURY DEPARTMENT,

REVENUE OFFICE, *February 29th, 1796.*

THE order of the House of Representatives having been made at the expiration of its last term, a report could only be made to the present House. On the day following the receipt of the order, circular letters, communicating the substance thereof, were transmitted to the supervisors. These letters contained also explicit and particular instructions, intended to insure the requisite attention to punctuality and to the necessary details, as will appear from the annexed copy. With a view to expeditious and easy communications from the supervisors to the inspectors, printed copies were transmitted to the former, for all of the inspectors of surveys as well as for themselves. As circumstances immediately preceding the order of the House had convinced those, who had to pay the tax, that the revenue laws would be executed in future, and had removed some of the difficulties, which had impeded and greatly disordered the antecedent business, it appeared expedient to reinforce, by the influence of this legislative call, the injunctions, which had been previously given to settle and return, as far as was then possible, all that remained in arrear. To prevent inconvenience from accidents, and to increase impression, duplicates of those letters were also transmitted.

One of the acts concerning snuff and snuff mills, requiring an annual report of the revenue from that object to be made to Congress, a special circular letter upon that subject was transmitted to the supervisors, shortly after the circular communication above mentioned, and nearly six months before the expiration of the first year of the operation of the snuff tax.

Immediately before the time when the five new duties would have existed an entire year, other letters were transmitted to the supervisors, calculated to promote their attention to the objects required by the House, and requesting them immediately to furnish, for legislative and executive use, anticipated estimates of what each of the internal revenues might be expected to produce in the year 1796.

Other letters, partially circular, have been transmitted at different times to those supervisors who continued to be most in arrear as to these and their other returns. Besides which, special letters, as frequent and in terms as urgent as circumstances required and admitted, have been addressed to some of the supervisors, and indeed to other officers of the revenue, who from considerations of weight, cannot be instructed immediately from the treasury on ordinary occasions.

But, although a perfect respect to the order of the House, and the proper duties of this office, have produced these early and repeated communications to the supervisors, it is not intended to convey the idea, that they, or the other officers of the revenue, have made less exertions than any other description of persons in the public service. For it is believed, that a comparative view of their services and duties would produce different impressions. It is however true, that the embarrassments and difficulties of the revenue business have been met by inadequate exertions in some instances. These cases have been the subjects of explicit communications with the proper officers. But it is doubted whether a complete remedy can be applied without transferring the tax upon spirits to the stills.

WHEN the order of the House was received at this office, the reflection occurred, that the first year of the five internal revenues established in 1794, would not terminate until the 30th of September, 1795; and that the revenues from both kinds of domestic distilled spirits and from stills, would have their nearest annual period on the 30th of June following the receipt of the order. It was only on the same 30th of June, that the existing arrangement of officers and compensations would have been in operation for an entire year in relation to all the revenues, which are considered as parts of the system of internal taxation. It appeared desirable therefore, and indeed necessary to make preparation for statements, which should respectively terminate on those two days of June and September 1795, and a return of officers and compensations, as of the first of those days being the middle of the year.—When however, it is remembered, that the statements of the familiar and unembarrassed business of the customs, concentrated as they are in each instance in a single port and post-town, cannot be conveniently made up at the Treasury, for any year, until near the close of the year following, much longer time will appear necessary in the case of the internal revenues. Some of these are new, one litigated, and the largest of them has been the subject of forcible opposition and coercion. They are moreover so scattered, that one or the other of them accrues in every county and in almost every township of the United States.

The following statements, A, B, C, D, E, F, and G, contain an exhibition of all the returns, whether formal or irregular, which have been yet received at the Treasury. To those papers are added such supplementary estimates as we possess materials to justify. The paper H contains a list of the officers, with their compensations. The paper I, is a copy of the act of the President, establishing those compensations. The paper K is the general statement of those revenues, with all the expences of collection. The drawbacks are inserted in the particular statements of the several revenues so far as they are ascertained. These statements are accompanied with some remarks, which may contribute to place the subject within the view of the legislature.

I.

The gross revenue from spirits distilled from domestic materials, and from stills, appears by the accompanying statement and estimate (A), to amount to 218,036 dollars and 16½ cents, for one year, ending on the 30th of June, 1795.

The two earliest and largest estimates of that branch of the spirit tax, which were made in December 1790, resulted in a gross amount

Dols. - 270,000

But since the passing of the law of 1791, which was predicated on those estimates, the duty on spirits from domestic materials has been reduced from nine to seven cents, being two ninth parts of the whole; for which of course there is to be deducted from the estimate

Dols. 60,000

The yearly duty upon the capacity of the still has also been reduced, from sixty to fifty-four cents, since the passing of the act of 1791. This difference, taken upon only one fifth part of the whole 270,000 dollars, gives the sum of

5,400

Since that year, monthly licences, not contemplated by the estimates, have been allowed by law, and an opinion is held at the Treasury, grounded on a report made upon experiments by distillers, that, in consequence of that allowance, the duty, in the case of stills employed on grain, may be easily reduced from seven cents to four cents and one half, and in the case of fruit from seven cents to four cents per gallon. If this be taken at the minimum of two cents and one half per gallon, it will justify a deduction of

37,500

102,900

And the sum of

Dols.

167,100

will be left as the just and true residuum, after thus deducting from the original estimate, the aggregate of those excisions from this duty, which have been actually made by the law of 1792. Instead of that sum, there can be no doubt from the face of the statement A, that a larger amount has accrued and will be collected. And if the statutes concerning this branch of the revenue had not been greatly frustrated by the unavoidable want of a law officer, to prosecute the pleas of the United States in a productive district, a confident belief is entertained, that it would have yielded a sum nearly one third larger than the residuum above stated.

To collect, with an effect really equal to previous estimates, so very small a revenue, over the face of an extensive and sparsely-peopled country, under the disadvantages of necessarily imperfect and untried laws, of prejudice, and even opposition, will be considered as favourable to the general character of the revenue officers in the districts. It is moreover to be remembered, that there are some occasional circumstances, which might have been expected to produce a defalcation of the duties upon spirits from domestic materials. The excessive prices of grain, of marketable and exportable fruit, and of cider, have deprived the distillers of a very large portion of the means to employ their stills. In all places, the inducements to distil have been greatly diminished by the increased competition of the miller and merchant for every species of grain. It might have been supposed too, that the great additional importations of foreign spirits*, of low

* The quantity of foreign distilled spirits, imported in the year ending on the 30th September, 1790, was 3,678,199 gallons: That in 1794, was 5,699,369 gallons.

priced wines†, and of malt liquors‡, with the multiplication and extension of the manufactories of the latter, concurring with those circumstances, would have reduced the revenue on spirits from domestic materials, far below all former expectation: Yet this does not appear to be the case. It is worthy of remark here, that, on a calculation predicated upon the premised facts, *the quantity* of spirits from fruit and grain only, which have been subjected to the revenue in the United States in the reported year, appears to be greater than the average of the same branch in England, during the last thirty years, notwithstanding the more strict and rigorous nature of their laws. If these objects have produced there a greater sum, it is because the duty is much higher. A comparison with the same revenue, under the laws of certain of the states, would be still more favourable to the operation by the United States.—Pennsylvania, for example, collected in the year 1790, from an excise of eight cents and eight ninths, upon *foreign* and *domestic* spirits and upon *all kinds of wine*, much less than is now collected from spirits made from *domestic materials only*, though her territory is crowded with emigrants consuming her produce, and she contributed very largely to the supply of the western and militia armies out of the crop of 1794.

II.

The tax upon spirits distilled from foreign materials appears, by the same accompanying statement A, to amount to 141,989 dollars 15½ cents, for one year, ending likewise on the 30th day of June, 1795.

The estimates of 1790, already referred to, resulted in regard to the tax on spirits from molasses, in the gross amount of Dols. 385,000.

But since the passing of the first law in 1791, which was predicated on those estimates, the duty on this kind of spirits has been reduced from eleven to nine cents per gallon. Wherefore there are to be deducted two eleventh parts of 385,000 dollars, being

70,000.

315,000.

Allowances for leakage and for prompt payment were also made, for both of which there is yet to be deducted about

6,662. 50

Dols. 308,337. 50

The revenue from spirits distilled from foreign materials in the year ending with June 1795, was, according to statement and estimate A, 141,989 ⅞ dollars. The defalcation of this branch of the revenue appears therefore 166,348 ⅓ dollars. But the importation of molasses in the year 1794 was less than that in 1791, by 3,700,000 gallons. Allowing something extraordinary for the portion which would not have been used in distillation, the duties on the remainder at nine cents per gallon, would more than counterbalance that sum. To this deficiency in the supply of molasses, it is probable that something might be added for the increased consumption of it in substance on account of

† The quantity of wines, other than those of Madeira, imported in the year ending on the 30th of September, 1790, was 607,561 gallons: That in 1794, was 1,336,076 gallons.

‡ The quantity of beer, ale, and porter, imported in the year ending on the 30th September, 1790, was 70,564, gallons: That in 1794, was 331,458 gallons.

the high price of sugar. These circumstances not only explain the defalcation of the tax on spirits distilled in the United States from *foreign* materials, but afford ground of conviction, that a great revenue from this source has been prevented *only* by the extraordinary nature of the war in the West Indies. As to the future course of the business there appears little uncertainty in the expectation, that the restoration of the molasses trade, the reduction of the prices of grain abroad and at home, and the increase of fruit, or even the two latter, should molasses continue to fail, will render the revenue from domestic spirits highly valuable, especially if further modified by the legislature.

THE estimates of *the duties on sales at auction, snuff and snuff mills, refined sugar, carriages and licences to retail wines and foreign distilled spirits*, were formed upon grounds, which are unknown at the Treasury, having been made by a committee of the House of Representatives. It appears highly probable however, that any information, which could have been attainable at that time, must have been very imperfect and uncertain, and it is to be remembered, that alterations in the bills, which produced diminutions in the product, were made during their passage through the legislature. On these five duties, the following observations occur.

I.

The auctioneer's tax, according to the statement (B), amounts to 31,593 dollars 23½ cents, and falls considerably short of the estimate referred to. It is conceived, that the numerous and extensive exemptions in the proviso to the 1st section of the law, the very increased agency of brokers instead of auctioneers in the business of the sea-port towns, and the multiplication of the various objects, which now form our circulating medium, have greatly affected this revenue.

II.

The taxes on snuff and snuff mills, amount, according to the statements C and D, to 9,511 dollars 8½ cents, and have proved apparently the least conformable with the committee's estimate, though it is not known what proportion they expected from manufactured tobacco. This article, which is of much greater consumption than snuff, was not subjected to duty as proposed by the committee. An opinion prevails, and it is believed on just grounds, that the existing law relative to this branch of the public revenues, is either constructed upon wrong principles or is very defective in its provisions. It is understood also, that the productiveness of this tax has been diminished by extraordinary, though very natural exertions of the manufacturers of snuff to increase the stock on hand before the operation of the duty; and it is represented, that, since the alteration of the principle of the law, the larger mills, with great powers of water and capital, have been able to make snuff, by licence, so as to reduce the contribution on the pound of the manufactured commodity to a much less rate than eight cents.

III.

The refined sugar tax amounts to 34,527 dollars 86 cents, and appears also by the statement (E) to fall short of the original estimate, but additions will be

made when all the returns shall be received. The defalcation may be owing not more to the imperfection of the materials, which the committee could obtain, to govern their opinions, than to the increased use of the fine Muscovadoes and of the clayed and powdered white sugars, which are understood to have been imported in a greater degree than formerly. These have facilitated a prudent economy to which the prices of many of the necessaries of life have invited the consumer.

IV.

The tax upon carriages for the conveyance of persons appears by the statement (F) to have produced 41,421 $\frac{1}{2}$ dollars. The members of the legislature are generally informed, that a question has been raised, in an extensive state, about the constitutionality of the law which imposes it. That circumstance is conceived not only to have diminished the revenue in that district, but in some other places. As it was, for obvious reasons, highly desirable to have this point immediately settled, every exertion was made, short of precipitating a decision, to bring it early before the district court. The judges of that tribunal were divided, and the case was carried by appeal to the supreme court of the United States. It was endeavoured on the part of the government to have the question finally argued in August last, but from circumstances on the side of the defendant, it became necessary to acquiesce in a postponement, until the February term. It is understood that the revenue of the current year will be farther diminished by the unavoidable delay of a decision.

V.

The statement (G) exhibits the gross revenue from licences to retail wines and foreign distilled spirit, at 54,731 $\frac{1}{2}$ dollars, so far as returns have been received at the Treasury. It was to be expected that the amount would fall considerably below the original estimate, because the spirit licences were confined to the retailers of foreign spirits, contrary to what seems to have been the first intention of the committee. This not only diminished greatly the number of licences, but is supposed to have facilitated evasions of the law. It is not doubted, that the occurrence of the month of entry (September) so soon after the passing the licence-act, may have prevented that timely promulgation of it, which was necessary to the perfect collection of this tax. A similar reflection arises with greater force in regard to the carriage tax, and indeed the arrangements necessary to carry into execution the several laws concerning the five new duties, required more time than intervened between the beginning of June and the month of September.

THE paper (H) contains the names of nearly all the officers employed in the business of the internal revenues throughout the United States. Judging by a comparison with facts in the scene most adjacent to the seat of government, there are less numerous than the corresponding officers of the states. The collectors, alone, of the revenues of the state of Pennsylvania, all of which are of course internal, are believed to be very many more in number, as well in fact as in proportion to the respective aggregates of the taxes, than all the offi-

cers of every description employed in that district to superintend and collect the fix duties of the United States, which are the subjects of this communication. Throughout the eastern parts of the union it is understood, that there is a collector of their taxes in every township, which must give a number greater in that quarter alone, than that of all the officers of the internal revenues of the United States. In the other parts of the union, it is believed, that there is considerably more than the proportion of one collector of the state dues in each county on a medium. It is certain that the internal revenue officers of every class upon the federal establishment are fewer in number, although one description of them (the auxiliary officers) has been appointed for the sole purpose of bringing conveniently near to the payers of certain of the taxes, an office of entry and application.

The apparent emoluments of the officers and the expences of collection, though not higher than has been expected, if accurately considered, must be taken in conjunction with several connected circumstances.

Some of the supervisors and inspectors have allowances for preparing or signing certificates for foreign distilled spirits, wines and teas, which not being conveniently separable, appear in their general mass of charges on the internal revenues. They are however not considerable. For the important service of checking *on land* the great import duties on those three articles, these revenue officers receive no other than the very small allowance which is just referred to. A puncheon of spirits, worth one hundred dollars, yields to some one of them in a district, no more than two cents and one half, and a cask of wine worth forty dollars yields, in like manner, but a single cent. The supervisors and inspectors office rent, fuel, and clerk hire, the value or hire of the collectors horses, and their keeping, together with their own expences when on the road, are deductions from their emoluments. The postages of letters and packets, which greatly contribute to swell the incidental expences, are all returned into the public treasury except the allowances to the post officers. Most of the supervisors and several of the inspectors perform necessary and important duties, auxiliary to some of the officers of the several executive departments, on terms very far indeed below what would be accepted by any special agent, public or private.

The statements and estimates accompanying this report contain the substance of all the returns and documents concerning the internal revenues for the year to which they relate. Such papers as may be received during the course of the session are proposed to be digested into a supplementary statement.

TENCH COXE,

Commissioner of the Revenue.

(CIRCULAR.)

TREASURY DEPARTMENT,

REVENUE OFFICE, May 16th, 1795.

GENTLEMEN,

I HAVE been obliged to postpone, until this day, a communication to you concerning a resolution of the House of Representatives of the 2d of March last. It did not reach my hands till yesterday afternoon. The resolution requires, that there be laid before the next congress "*such a statement of the internal revenues as will ascertain, with precision, the net product thereof, and the expence of collection*"—also, "*a list of all the officers employed in that service, and the compensations allowed to each of them.*"

Completely to effect these several objects, and as the basis of the relative observations and explanations which should accompany the statements from the Treasury, it is necessary, that early and particular attention be paid to the following points.

I.

The completion of all the returns and abstracts, relative to retailer's licences, sales at auction, carriages, refined sugar, and snuff and snuff mills, until the 30th of September next, on which day the first year of those revenues will end.

II.

The completion of all the returns and abstracts, relative to the distillation in cities, towns, and villages, and from foreign materials, from the first day of July 1791, until the 30th day of September 1795, the return for each quarter, now unreturned, to be transmitted to the Treasury as soon as completed.

III.

The completion of all the returns and abstracts, relative to the distillation from domestic materials, in places other than cities, towns, and villages, and to stills, as far as the same can, by every exertion in your power, be completed.—From the first day of July 1791, to the last day of December 1794, they should be made up by the close of the current quarter, the 30th of June next.—These also should be immediately sent forward, as each shall be completed. I recommend too, such exertion as will possess the Treasury of the abstract, relative to the half year, *now current*, by the close of the year 1795.

IV.

The completion of the quarterly accounts current, with the proper accompaniments, from July 1st 1791, to the 30th day of September 1795, and the transmission of each of them, which is at this time incompleated, as soon as it shall be made up.

V.

A complete list of all the inspectors of surveys, inspectors of the revenue for the ports, collectors of the revenue, auxiliary officers and deputies of the inspectors of the revenue for the ports, as the same shall stand in the month of June 1795, exhibiting the salary allowed to each, and an estimate of the commissions, fees for marking stills, &c. &c. also the surveys, divisions, and counties.—To these you will prefix a similar exhibition of all the emoluments of the supervisors.

Should any thing further occur, likely, in your opinion, to give to the legislature, *a perfect view of the revenue service, and of its results*, you will be pleased to add such information.

I am, Gentlemen,

Very respectfully,

Your most obedient servant,

(Signed) TENCH COXE,
Commissioner of the Revenue.

The SUPERVISORS of the REVENUE.



A Statement of the Revenue arising from Stills and from Spirits distilled in the United States during one year, commencing on the first day of July 1794, and ending on the thirtieth day of June 1795, so far as returns have been received at the Treasury, with an estimate of such as are deficient.

In what District.	Supervisors names.	Number of gallons distilled in cities towns and villages.		Number of gallons distilled from Domestic materials, in the country.	Whole number of gallons distilled in each district.	REMARKS.	Gross amount of duties in cities towns and villages from foreign and domestic materials.		Gross amount of duties on spirits distilled in the country from domestic materials & on stills.		Total gross amount of Duties.		Statements for leakage at a per cent.		Discount allowed for prompt payment.		Amount of duty collected in each district.		Drawbacks allowed on spirits from foreign materials.		Drawbacks allowed on spirits from domestic materials.		
		Foreign materials	Domestic do.				Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.
New-Hampshire, Ditto,	Joshua Wentworth, Ditto,	-	-	2,299½	2,299½	* Note. The allowance for leakage in the country business in Vermont, Virginia, South Carolina, and Georgia, having been deducted by the collectors of the revenue, the supervisors did not introduce it in their half yearly abstracts, wherefore the gross amount of duties from country stills ought to be two per cent. more. This, however, will not vary the net revenue.	-	-	160	99	160	99	3	8	-	-	157	91	67	16	-	-	
Massachusetts, Ditto,	Nathaniel Gorham, Ditto,	630,889½	1,445½	240	632,275½		63,302	18	-	16	80	63,318	98	1,205	97½	47	39½	61,988	80½	8,861	46	18	11
Rhode Island, Ditto,	John S. Dexter, Ditto,	242,299	28,234½	-	270,533½		33,111	99½	-	-	-	33,111	99½	662	24	-	-	32,449	75½	19,143	85	583	40
Connecticut, Ditto,	John Chefter, Ditto,	41,457	7,334½	-	48,791½		4,443	67½	-	-	-	4,443	67½	88	87½	67	-	4,254	13½	195	86	-	-
Vermont, Ditto,	Nathaniel Bruhn, Ditto,	-	-	12,076	12,076	-	-	1,065	65	5,509	32½	5	28½	-	-	-	-	1,060	30½	-	-	78	27
New-York, Ditto,	Nicholas Fish, Ditto,	55,232½	10,601	-	65,833½	6,020	72	-	415	96	6,435	68	120	16	15	88	5,884	68	1,453	90	-	-	
New-Jersey, Ditto,	Aaron Dunham, Ditto,	-	890	-	890	But one half yearly abstract has been received from New Jersey. The other half year is from an estimate furnished by the supervisor, founded principally on the collected returns.	62	93	10,214	86½	10,277	79½	18	96	1	80	2,350	38	-	-	39	-	
Pennsylvania, Ditto,	Henry Miller, Ditto,	-	-	33,632	34,531	But one quarterly return for the city business.	827	42	-	-	827	42	1	25	-	-	828	67	-	-	-	-	
Delaware, Ditto,	Andrew Barratt, Ditto,	-	-	210,834½	210,834½	This return of the country business is taken from partial statements, furnished by the supervisor.	-	-	53,504	15	54,331	57	26	45	-	-	53,477	70	-	-	30	75	
Maryland, Ditto,	George Gale, Ditto,	53,421	-	6,951	6,951	But one half yearly abstract has been received from Delaware. The other half year is on a statement, furnished by the supervisor.	5,537	54½	1,201	33½	6,738	33½	110	72½	-	-	5,426	82½	2,158	79	-	-	
Virginia, Ditto,	Edward Carrington, Ditto,	1,958	1,294	-	3,252	No regular half yearly abstracts, for the year here returned, have yet been received from Virginia. The sum here stated for the country business is taken from an estimate made by the supervisor, who is of opinion, it will be fully realized.	88	85	-	-	88	85	1	57	-	-	87	29	-	-	-	-	
Ohio, Ditto,	Thomas Marshall, Ditto,	-	-	-	-	The district of Ohio consists of the state of Kentucky, and the territory of the United States north-west of the river Ohio. It was erected into an entire new district on the 24th August 1794, and the supervisor was appointed the 22d of the same month. No returns of revenue have yet been received from it.	-	-	64,174	17	64,248	3	-	-	-	-	64,174	17	238	36	-	-	
Tennessee, Ditto,	John Overton, Ditto,	-	-	-	-	The district of Tennessee consists of the territory south of the Ohio. It was erected on the 20th August, 1794, the person for the office of supervisor was not determined upon, till February, 1795. No returns of revenue have yet been received from this district.	36	22½	-	-	36	22½	-	65½	-	-	35	57	-	-	-	-	
North-Carolina, Ditto,	William Polk, Ditto,	327	70	-	397	No returns of the country business are received from the first survey.	2,057	60	7,541	30½	9,598	30½	41	20	-	-	2,016	40	308	26	-	-	
South-Carolina, Ditto,	Daniel Stevens, Ditto,	23,808	-	62,235½	86,043½	-	-	-	7,541	30½	9,598	30½	-	-	-	-	7,541	30½	-	-	-	-	
Georgia, Ditto,	John Mathews, Ditto,	-	-	5,863	5,863	-	-	-	1,149	-	1,149	60	-	-	-	-	1,149	60	-	-	-	-	
		1,049,092½	49,878½	352,321½	1,445,1293																		
						Additional on estimate, in lieu of such returns as are deficient.	115,489	15½	141,820	16½	257,309	31½	2,420	25½	65	74½	254,823	31½	4,457	64	749	53	
						Massachusetts, the amount of one quarterly abstract, estimated as nearly equal to the corresponding quarter of the preceding year,	25,000	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	
						Ditto, ditto, of one half yearly abstract, estimated by the preceding return,	-	-	16	-	25,016	6	-	-	-	-	16	-	-	-	-	-	
						Pennsylvania ditto, of three quarterly abstracts,	1,500	-	-	-	-	-	-	-	-	-	1,500	-	-	-	-	-	
						Ditto, ditto, of additional two half yearly ditto, for a part of the country business,	-	-	25,000	-	26,500	-	-	-	-	-	25,000	-	-	-	-	-	
						Maryland, ditto, of two half yearly ditto,	-	-	14,000	-	14,000	-	-	-	-	-	14,000	-	-	-	-	-	
						Ohio, ditto, of two half yearly ditto, which if the law could be executed, would be equal to the fourth survey of Pennsylvania,	-	-	20,000	-	20,000	-	-	-	-	-	20,000	-	-	-	-	-	
						North Carolina, ditto, of two quarterly ditto,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
						Ditto, ditto, of two half yearly ditto,	-	-	15,200	-	15,200	-	-	-	-	-	15,200	-	-	-	-	-	
						South-Carolina, ditto, of additional half yearly ditto, for the country business of the first survey,	-	-	1,000	-	1,000	-	-	-	-	-	1,000	-	-	-	-	-	
						Georgia, ditto, of one half yearly ditto,	-	-	1,000	-	1,000	-	-	-	-	-	1,000	-	-	-	-	-	
						Amount of Revenue payable, carried to the general statement, (K.)	141,989	15½	218,036	16½	360,025	31½	2,420	25½	65	74½	357,539	31½	32,457	64	749	53	

TREASURY DEPARTMENT,

Revenue Office, March 3d, 1796,

JENCH COXE,

Commissioner of the Revenue.

RPJCS

(B.)

A Statement of the Revenue arising on Sales at Auction within the United States, for one year, commencing on the first day of October 1794, and ending on the thirtieth day of September 1795, so far as returns have been received at the Treasury.

In what District.	Names of Supervisors.	Remarks.	Amount of purchase money at 1/16 per cent.		Amount of purchase money at 1/4 per cent.		Amount of duties thereon at that rate.		Total amount of duties.		Auctioners' commission thereon at 1 per cent.		The amount of duties payable.	
			Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.
New Hampshire, Massachusetts,	Joshua Wentworth, Nathaniel Gorham,	For two quarters only, From an estimate of the supervisor no abstract having yet been received.	12,480.10	1	8,124.10	1	31.19	40.63	71.82	71	71	11	71.11	11
			35,104.50		486,086.32		87.76	2,430.41	2,518.17	25	17	24	2,493.00	
Rhode Island,	John S. Dexter,		—		—		—	—	60.85	—	—	—	60.85	
Connecticut, Vermont, New York,	John Chester, Nathaniel Bruff, Nicholas Felt,	From an estimate furnished by the supervisor no abstract having yet been received.	2,742.10		7,173.10	1	6.86	35.87	42.73	42	42	30	42.30	1
			—		128.43	64	—	64	64	00	00	63	63	1/2
New Jersey,	Aaron Dunham,	From informal returns for three quarters from the city of Philadelphia.	605,444.66		1,496,137.15		1,513.53	7,480.52	8,994.05	89	59	8	8,904.49	
			—		—		—	—	17.49	—	—	—	17.49	
Pennsylvania,	Henry Miller,		—		—		—	—	5,212.76	—	51	04	5,161.71	1/2
Carried over,			655,771.36	1	1,997,640.12		1,639.35	9,988.07	16,918.52	166	95	1	16,751.60	1/2

[15]

Statement (B.) continued.

In what District.	Names of Supervisors.	Remarks.	Amount of purchase money at $\frac{3}{4}$ lb per cent. Dols. Cts.	Amount of duties thereon at that rate. Dols. Cts.	Amount of purchase money at that rate. Dols. Cts.	Amount of duties thereon at that rate. Dols. Cts.	Total amount of duties. Dols. Cts.	Auctioneer's commission thereon at 1 per cent. Dols. Cts.	The amount of duties payable. Dols. Cts.
		<i>Brought over,</i>							
Delaware,	Andrew Barratt,	{ The supervisor reports that there will be nothing.	65,577 1-36 $\frac{1}{2}$	1,639-35	1,997,649-12	9,988-97 $\frac{1}{4}$	16,918-52 $\frac{1}{4}$	166-95 $\frac{1}{2}$	16,751-60 $\frac{1}{2}$
Maryland,	George Gale and John Kilty.		158,517-67	396-24	1,326,599-92	6,632-90	7,020-14	70-27	6,958-87
Virginia,	Edward Carrington,	{ The amount of duty for one quarter return is on estimate of the supervisor. { No returns are received. { No returns are received. { No returns are received.	27,007-69 $\frac{1}{2}$	67-72	241,044-72 $\frac{1}{2}$	1,205-17	2,270-72	12-57	2,258-15
Ohio,	Thomas Marshall,								
Tennessee,	John Overton,								
North Carolina,	William Polk,								
South Carolina,	Daniel Stevens,		110,398-72	275-96	1,019,801-56	5,098-89	5,374-85	53-55 $\frac{1}{2}$	5,321-29 $\frac{1}{2}$
Georgia,	John Mathews,		951,695-45	2,379-27	4585,095-32 $\frac{1}{2}$	22,925-03 $\frac{1}{2}$	31,593-23 $\frac{1}{2}$	393-35 $\frac{1}{2}$	31,289-91 $\frac{1}{2}$

A Statement of the Revenue arising on Snuff manufactured within the United States, paying duty by the pound, or quantity manufactured, for six months, commencing on the first day of October 1794, and ending on the 31st day of March 1795, so far as returns have been received at the Treasury.

<i>In what District.</i>	<i>Names of Supervisors.</i>	<i>Remarks.</i>	<i>Quantity of snuff manu- factured.</i> In pounds.	<i>Gross amount of duties.</i>		<i>Discount al- lowed for prompt pay- ment at 6 per centum.</i> Dolls. Cts.	<i>Drawbacks allowed on exportation.</i>		<i>Net amount of duties.</i> Dolls. Cts.
				Dolls.	Cts.		Dolls.	Cts.	
<i>New Hampshire, Massachusetts,</i>	Joshua Wentworth, Nathaniel Gorham,	{ No abstract or estimate of this revenue have been received, but a report that one mill only was worked.	32,007 $\frac{1}{2}$	1,555.30		44.67 $\frac{1}{2}$	—		1,510.62 $\frac{1}{2}$
<i>Rhode Island,</i>	John S. Dexter,								
<i>Connecticut, Vermont, New York, New Jersey,</i>	John Chiefer, Nathaniel Bruff, Nicholas Fish, Aaron Dunham,		9,451	756.08		—	—		756.08
	Carried over,		41,458 $\frac{1}{2}$	2,311.38		44.67 $\frac{1}{2}$	—		2,266.70 $\frac{1}{2}$

Statement (C.) continued.

In what District.	Names of Supervisors.	Remarks.	Quantity of stuff manu- factured.	Gross amount of duties.		Discount al- lowed for prompt pay- ment at 6 per centum.		Drawbacks allowed on exportation.		Net amount of duties.	
			In pounds.	Doll.	Cts.	Doll.	Cts.	Doll.	Cts.	Doll.	Cts.
		Brought over,	41,458½	2,311.38		44.67½		—		2,266.70½	
Pennsylvania,	Henry Miller,	{ From an informal re- turn of the Inspec- tor of the third fur- vey, no return from any other part of district. No return.	618	119.44		—		—		119.44	
Delaware, Maryland, Virginia,	Andrew Barratt, George Gale, Edward Carrington,	{ The supervisor reports that there will not be any thing. No return.	125	7.46		44		—		7.02	
Ohio, Tennessee, North Carolina, South Carolina, Georgia,	Thomas Marshall, John Overton, William Polk, Daniel Stevens, John Mathews,		74	5.92		—		—		5.92	
		Amount of duty returned under the act of June 1794, laying a duty upon the manufacture,	42,275½	2,444.20		45.11½		—		2,399.08½	

TREASURY DEPARTMENT,
REVENUE-OFFICE, March 2d, 1796.
TENCH COXE,
Commissioner of the Revenue.

(D.)

A Statement of the Revenue arising on Mills employed in the Manufacture of Snuff within the United States, for six months, commencing on the first day of April, and ending on the thirtieth day of September 1795, so far as returns have been received at the Treasury.

In what District.	Names of Supervisors.	Remarks.	Description of Machinery.						The amount of duties payable. Dolls. Cts.
			Mortars in snuff mills worked by rollers. Dollars 560 each.	Pairs of mill stones employed in the manufacture of snuff. Dollars 560 each.	Pistles in mills not worked by hand. Dollars 140 each.	Pistles in mills worked by hand. Dollars 112 each.	Mills worked by stampers & grinders. Dollars 2240 each.	Gross amount of duties. Dolls. Cts.	
New Hampshire,	Joshua Wentworth,	{ No returns. On an informal statement of the supervisor,	—	—	—	—	—	280.00	—
Massachusetts,	Nathaniel Gorham,		—	—	—	—	—	—	—
Rhode Island,	John S. Dexter,	{ On an informal statement of the supervisor,	5	—	—	—	—	1,400.00	—
Connecticut,	John Chester,		—	—	—	—	—	280.00	—
Vermont,	Nathaniel Brulh,	{ On an informal statement of the supervisor,	—	—	—	—	—	—	—
New York,	Nicholas Fish,		—	—	—	—	—	—	—
New Jersey,	Aaron Dunham,	{ On an informal statement of the supervisor,	11	—	—	—	1	4,200.00	—
Pennsylvania,	Henry Miller,		3	—	—	—	—	840.00	—
Delaware,	Andrew Barratt,	{ On an informal report of the supervisor,	11	—	—	—	1	7,000.00	—
Carried over,			—	—	—	—	—	—	—

Statement (D.) continued.

In what District.	Names of Supervisors.	Remarks.	Description of Machinery					Gross amount of duties.	Discount allowed for prompt at 6 per centum.	The amount of duties payable.
			Motors in ed in the ma- mills worked by water. Dollars 560 each.	Pairs of mill stones employ- ed in the ma- mills worked by snuff. Dollars 560 each.	Pistles in mills not worked by hand. Dollars 140 each.	Pistles in mills work- ed by hand. Dollars 112 each.	Mills work- ed by lamp- ers. Dollars 2240 each.			
Maryland,	Brought over,	-	11	19	—	—	1	7,000.00	—	7,000.00
Virginia,	John Kilty,	The supervisor reports	2	—	—	2	—	112.00	—	112.00
Ohio,	Edward Carrington,	{ that no duty has ac- crued.								
Tennessee,	Thomas Marshall,	No return.								
North Carolina,	John Overton,	No return.								
	William Polk,	One small mill was								
South Carolina,	Daniel Stevens,	{ worked in South Ca- rolina, under the first act, but was discontinued on the change of the law.								
Georgia,	John Mathews,									
	Total of machinery, and of duty re- turned under the act of March 1795, laying a duty on the mill ma- chinery, implements, &c. for six months.		13	19	—	2	1	7,112.00	—	7,112.00
	Amount of duty on snuff brought from Statement [C.] for six months.									
	Total amount of duty on snuff and snuff mills for one year,									2,399.08 1/2
										Dollars 9,511.08 1/2

TREASURY DEPARTMENT,
REVENUE-OFFICE, March 3d, 1796.
TENCH COXE,
Commissioner of the Revenue.

(E.)

A Statement of the Revenue arising on Sugar refined within the United States, for one year, commencing on the first day of October 1794, and ending on the thirtieth day of September 1795, so far as returns have been received at the Treasury.

<i>In what District.</i>	<i>Names of Supervisors.</i>	<i>Remarks.</i>	<i>Quantities of Sugar refined. In pounds.</i>	<i>Gross amount of Duties.</i>		<i>Discounts allowed for prompt payment, at 6 per centum.</i>	<i>Drawbacks allowed on Exportation.</i>		<i>The amount of duties clear of drawbacks.</i>
				<i>Dolls.</i>	<i>Cts.</i>		<i>Dolls.</i>	<i>Cts.</i>	
<i>New Hampshire, Massachusetts, Rhode Island,</i>	Joshua Wentworth, Nathaniel Gorham,	{ For one quarter only, From an informal statement of the supervisor, }	14,476½	1,245.46		17.07	—		1,228.39
	John S. Dexter,		—	1,208.20		—	124.35		1,083.85
<i>Connecticut, Vermont, New York, New Jersey,</i>	John Chester, Nathaniel Bruff, Nicholas Fish, Aaron Dunham,	{ From an informal return of the supervisor, }	478,055	11,984.90		163.32	—		11,821.58
	Henry Miller,		—	13,139.08		148.98	—		12,990.10
<i>Pennsylvania,</i>	Andrew Barrett,	{ From an informal return of the supervisor for three quarters only. The supervisor reports that no duty has accrued, }							
<i>Delaware,</i>									
<i>Carried over,</i>			492,531½	27,577.64		329.37	124.35		27,123.92

Statement (E.) continued.

In what District.	Names of Supervisors.	Remarks.	Quantities of Sugar refined. In pounds.	Gross amount of duties. Dolls. Cts.	Discount allowed for prompt payment at 6 per centum. Dolls. Cts.	Drawbacks allowed on exportation. Dolls. Cts.	The amount of duties clear of drawbacks.
Maryland,	George Gale, and John Kilty,	Brought over,	492,531 ¹ / ₂	27,577.64	329.37	124.35	27,123.92
Virginia,	Edward Carrington,	{ The supervisor reports that no duty has accrued, No return. No return. No return.	85,868	6,950.22	210.20	51.75	6,688.26 ¹ / ₂
Ohio,	Thomas Marshall,						
Tennessee,	John Overton,						
North Carolina,	William Polk,						
South Carolina,	Daniel Stevens,						
Georgia,	John Mathews.						
Total,			578,399 ¹ / ₂	34,527.86	539.57 ¹ / ₂	176.10	33,812.18 ¹ / ₂

TREASURY DEPARTMENT,
REVENUE-OFFICE, March 3d, 1796.
TENCH COXE,
Commissioner of the Revenue.

A Statement of the Revenue arising on Carriages for the conveyance of Persons within the United States, for one year, commencing on the first day of October 1794, and ending on the thirtieth day of September 1795, so far as returns have been received at the Treasury.

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In what District.	Names of Supervisors.	Remarks.	Amount of duties.		Dolls. Cts.	
New Hampshire, Massachusetts, Rhode Island,	Joshua Wentworth, Nathaniel Gorham, John S. Dexter,	{ From an informal statement of the supervisor for no abstract having yet been received. }	Other two wheel carriages at one dollar.	17 119	879.67 4,601.00	876.00
			Two wheel top carriages at two dollars.	331 1,940		
Connecticut, Vermont, New York,	John Chester, Nathaniel Brush, Nicholas Fish,	{ Part of this sum is on an estimate of the supervisor for want of a few of the collectors returns. }	Other four wheel Carriages at two dollars.	5 66		
			Coachbes at six dollars.	9 8		
New Jersey,	Aaron Dunham,	{ The returns from two surveys and part of a third are not received. }	Phatons at six dollars.	7 19		
			Chariots at eight dollars.	8 31		
Pennsylvania,	Henry Miller,	{ The returns from two surveys and part of a third are not received. }	Coaches at ten dollars.	3 6		
Carried over,				78 172		307 1,191 21,521.17

Statement (F.) continued.

In what District.	Names of Supervisors.	Remarks.	Coaches at ten dollars.	Chariots at eight dollars.	Phetons at six dollars.	Coachees at six dollars.	Other four wheel Carriages at two dollars.	Two wheel top Carriages at two dollars.	Other two wheel Carriages at one dollar.	Amount of Duties.	Doll. Cts.
Delaware, Maryland,	Brought over, Andrew Barratt, George Gale and John Kilty.	-	78 1	172 4	202 13	307 16	1,191 36	4,571 825	3,436 119	21,521.17 2,067.50	
Virginia,	Edward Carrington,	{ A small part of this sum is founded on an ef- finate of the super- vilor.	14	122	81	153	11	1,473	349	5,906.50	
Ohio, Tennessee, North Carolina, South Carolina, Georgia,	Thomas Marshall, John Overton, William Polk, Daniel Stevens, John Mathews,	No return. No return. { One survey yet unre- turned.	15 1 37 1	237 23 99 10	135 41 47 10	174 36 33 6	266	224	1,439	6,835.00	
										1,634.00 3,016.00 441.00	
		Total	147	667	529	725	1,558	7,487	7,054	41,421.17	

TREASURY DEPARTMENT,
REVENUE-OFFICE, March 3d, 1796.
TENCH COXE,
Commissioner of the Revenue.

(G.)

A Statement of the Revenue arising on Licences granted to Retailers of Wines and Foreign Distilled Spirits within the United States, for one year, commencing on the first day of October 1794, and ending on the 30th day of September 1795, so far as returns have been received at the Treasury.

<i>In what District.</i>	<i>Names of Supervisors.</i>	<i>Remarks.</i>	<i>Wine Licences.</i>	<i>Spirit Licences.</i>	<i>Amount of duties, Dolls. Cts.</i>
<i>New Hampshire,</i>	Joshua Wentworth,	{ A further return is expected, but will be inconsiderable.	122	517	2,836.20½
<i>Massachusetts,</i>	Nathaniel Gorham,		471	1,696	10,833.75
<i>Rhode Island,</i>	John S. Dexter,	{ From an informal statement of the supervisor, no abstract having yet been received.	—	—	1,590.00
<i>Connecticut,</i>	John Chester,	One small return is yet wanting.	347	903	5,646.46½
<i>Vermont,</i>	Nathaniel Brubh,		49	187	1,180.00
<i>New York,</i>	Nicholas Fith,	{ Part of the sum here stated is from an estimate of the supervisor, Returns are wanting from two surveys and a part of a third,	720	1,452	10,094.82
<i>New Jersey,</i>	Aaron Dunham,		161	254	2,409.06
<i>Pennsylvania,</i>	Henry Miller,		424	480	4,673.53
<i>Carried over,</i>			2,294	5,489	39,263.83½

[25]

Statement (G.) continued.

<i>In what District.</i>	<i>Names of Supervisors.</i>	<i>Remarks.</i>	<i>Wine Licenses.</i>	<i>Spirit Licenses.</i>	<i>Amount of duties. Dolls. Cts.</i>
<i>Delaware, Maryland,</i>	<i>Brought over,</i> Andrew Barratt, George Gale, and John Kilty	- - - - -	2,204 90 296	5,489 170 567	39,263.83 $\frac{1}{2}$ 1,203.45 4,301.14
<i>Virginia,</i>	Edward Carrington,	{ One quarterly return of the duty is on an estimate furnished by the supervisor—the number of licenses does not appear.	308	739	6,445.00
<i>Ohio,</i>	Thomas Marshall,	No returns.	68	186	1,233.12 $\frac{1}{2}$
<i>Tennessee,</i>	John Overton,		106	230	1,680.00
<i>North Carolina,</i>	William Polk,		41	80	605.00
<i>South Carolina,</i>	Daniel Stevens,				
<i>Georgia,</i>	John Mathews,	Part of the returns are not received,			
		Total	3,203	7,461	54,731.54 $\frac{1}{2}$

TREASURY DEPARTMENT,
REVENUE-OFFICE, March 3d, 1796.
TENCH CO XL,
Commissioner of the Revenue.

(F.)

Result in the year 1796, according to the fifth proposition.

Surplus of Revenue brought forward,	-	-	-	-	-	-	1,070,456	90
Increased interest on foreign Debt,	-	-	-	-	-	67,291.89		
Interest on New emission,	-	-	-	-	-	4,528.70		
10 per Cent of Arrears of unfunded interest including indents,	-	-	-	-	-	48,309.53		
Yearly installment on account of 1,000,000 loan for foreign intercourse,	-	-	-	-	-	200.00		
Appropriations for Sinking Fund. (viz.)								
Dividend of Bank Stock,	-	-	-	-	-	62,500.		
Sum payable out of Imports and Tonnage for redemption of 6 per Cent Stock,	-	-	-	-	-	408,134.64		
Sum payable on the 1 st of January 1796 towards reimbursing of Bank Loan,	-	-	-	-	-	137,500.		
						608,134.64	928,264	76
Balance being excess of Revenue beyond Expenditure,	-	-	-	-	-	-	142,192	14

It appears by Statement (E) these extra appropriations will in the progress of the operation be reduced and that including a provision for the redemption of the deferred Debt the permanent charge on the Revenue (exclusive of Bank Dividends) for the sinking fund will be no more than, Dollars 452,891 and 42 cents.

Alexander Hamilton, Sec. of the Treasury.

Supplement to statement (F.)**View of the Probable product of the additional duties on Imports laid by the Act of June 7th 1794.**

ARTICLES ON WHICH DUTIES ARE LAID BY THE Act OF JUNE 7 th 1794.	Unit OF	AMOUNT IMPORTED IN 1792.	AMOUNT IMPORTED IN 1793.	RATES.	Amount of duties calculated on importation of the 2 years			
					1792.		1793.	
Coffee,	pounds	8,566,441	34,458,178	at 1 cent,	85,664	41	344,581	78
Cocoa,	do.	520,169	1,455,408	2 cents,	10,403	38	29,108	16
Refined Sugar,	do.	225,680	400,000	5 cents,	11,284	0	20,000	0
Clayed Sugar,	do.	91,237	3,739,775	1 cent,	912	37	37,397	75
Miscellany being smaller enumerated articles,	do.	-	-	various	31,424	18	31,424	18
Articles to which 5 per cent are added,	value,	Dols. 4,832,118 $\frac{11}{100}$	4,832,118 $\frac{11}{100}$	5 per cent.	241,605	92	241,605	92
Articles to which 2 $\frac{1}{2}$ per cent are added,	value,	1,5510,183 $\frac{11}{100}$	1,5514,183 $\frac{11}{100}$	2 $\frac{1}{2}$ per cent,	387,754	59	387,754	59
					769,048	85	1,091,872	32

Difference between 1792 and 1793 is 322,833 dollars 47 cents which may be justly considered as an extra importation depending on peculiar and known circumstances of the war in Europe and which in all probability will be wholly drawn back on exportation.

The proceeds of these duties may therefore be thus stated.

Amount computed on the importation of 1792.

Deduct for usual drawback on exportation and expenses of collection, 10 per cent.

769,048.85

76,904.88

Probable nett annual product of additional duties,

692,143.97

It is to be observed however that the considerable additions made upon Miscellaneous articles and upon refined sugar will probably have prohibitory effect and that the items relative to them cannot be much counted upon. A. H.

<i>In what District.</i>	<i>Names of Slaves.</i>
<i>Delaware,</i>	Andrew B
<i>Maryland,</i>	George G
<i>Virginia,</i>	Edward C
<i>Ohio,</i>	Thomas M
<i>Tennessee,</i>	John Over
<i>North Carolina,</i>	William P
<i>South Carolina,</i>	Daniel Ste
<i>Georgia,</i>	John Mad

RPJCB

[H.]

A list of the officers employed in the collection of the internal revenues of the United States, and in all other services relative thereto on the first day of July 1795; with their several denominations, and the compensations allowed to each of them, so far as the returns or other documents have been received at the Treasury.

I.

A List of the Supervisors.

<i>The Names of the Supervisors.</i>	<i>Distric.</i>	<i>Compensation.</i> <i>Dolls. Cts.</i>
Joshua Wentworth,	<i>New Hampshire,</i>	563.51
Nathaniel Gorham,	<i>Massachusetts,</i>	2,500.00
John S. Dexter,	<i>Rhode Island,</i>	1,054.59
John Chester,	<i>Connecticut,</i>	876.77
Nathaniel Brush,	<i>Vermont,</i>	{ Noah Smith having resigned, was succeeded by Nathaniel Brush. The compensations of both for the year are included in this sum, } 514.54
Nicholas Fish,	<i>New York,</i>	
Aaron Dunham,	<i>New Jersey,</i>	2,098.36
Henry Miller,	<i>Pennsylvania,</i>	834.39½
Andrew Barratt,	<i>Delaware,</i>	540.19½
John Kilty,	<i>Maryland,</i>	{ George Gale resigned, and was succeeded by Mr Kilty; the compensations of both for the year are included in this sum, } 1,372.12½
Edward Carrington,	<i>Virginia,</i>	
Thomas Marshall,	<i>Ohio,</i>	2,495.88
John Overton,	<i>Tennessee,</i>	
William Polk,	<i>North Carolina,</i>	1,294.62
Daniel Stevens,	<i>South Carolina,</i>	{ A part of this the supervisor receives as inspector of the first survey; but he has not separated it in his statement. } 1,410.39
John Mathews,	<i>Georgia,</i>	
		551.50
		<i>Dollars</i> 16,106.87½

II.

A List of the Inspectors of Surveys.

<i>The names of the Inspectors.</i>	<i>District.</i>	<i>Survey.</i>	<i>Compensation. Dolls. Cts.</i>
	<i>New Hampshire,</i>	First and only, { The duty is performed by the supervisor, }	9.82
John Frothingham,	<i>Massachusetts,</i>	First, - - -	500.00
Jonathan Jackson,	do.	Second, - - -	1,392.47 $\frac{1}{2}$
Leonard Jarvis,	do.	Third, - - -	1,392.47 $\frac{1}{2}$
	<i>Rhode Island,</i>	First and only, { The duty is performed by the supervisor. }	191.39
	<i>Connecticut,</i>	First and only, { The duty is performed by the supervisor. }	62.25 $\frac{1}{2}$
	<i>Vermont,</i>	First and only, { The duty is performed by the supervisor. }	
	<i>New York,</i>	First and only, { The duty is performed by the supervisor. }	786.94
	<i>New Jersey,</i>	First and only, { The duty is performed by the supervisor. }	
William Nicholls,	<i>Pennsylvania,</i>	First, { The duty was for a part of the time performed by the supervisor, but an inspector was afterwards appointed. }	
John Boyd,	do.	Second,	
Edward Hand,	do.	Third,	
John Neville,	do.	Fourth,	
	<i>Delaware,</i>	First and only, { The duty is performed by the supervisor, }	
	<i>Maryland,</i>	First, { The duty is performed by the supervisor. The emoluments are estimated, but on certain ground, }	95.36
Philip Thomas,	do.	Second, This is partly on estimate,	640.25
William Richardson,	do.	Third, - - -	528.44 $\frac{1}{2}$
Drury Ragdale,	<i>Virginia,</i>	First, - - -	589.65
Edward Stevens,	do.	Second, - - -	693.78
Mayo Carrington,	do.	Third, - - -	649.02
James Gibbon,	do.	Fourth, - - -	669.85
Edward Smith,	do.	Fifth, - - -	928.78
James Breckenridge,	do.	Sixth, - - -	607.61
	<i>Ohio,</i>	First,	
Ebenezer Sproat,	do.	Second,	
	<i>Tennessee,</i>	First and only, { The duty is performed by the supervisor. }	
Thomas Overton,	<i>North Carolina,</i>	First, - - -	573.82 $\frac{1}{2}$
Hardy Murfree,	do.	Second, { He also performs the duty of collector of a division; his compensation for both services is included in this sum, }	725.17
	do.	Third, { The duty is performed by the supervisor, }	18.15
John Whitaker,	do.	Fourth, - - -	561.16
Carried forward,			Dollars, 11,616.40

A List of the Inspectors of Surveys—continued.

<i>Names.</i>	<i>District.</i>	<i>Survey.</i>	<i>Brought forward,</i> <i>Remarks.</i>	<i>Dolls. Cts.</i>
Daniel McKiffach, <i>North Carolina,</i>		Fifth,	{ He also performs the duty of collector of a division; his compensation for both services is included in this sum,	694.68
	<i>South Carolina,</i>	First,		
Benjamin Cudworth, do.		Second,	{ The duty is performed by the supervisor,	536.82
Silvanus Walker, do.		Third,		580.00
<i>Georgia,</i>		First and only,	{ The duty is performed by the supervisor. }	-
<i>Dollars</i>				13,427.90

III.

A List of the Collectors of the Revenue.

<i>Names.</i>	<i>District.</i>		<i>Dolls. Cts.</i>
George Wentworth, <i>New Hampshire,</i>		-	128.82 $\frac{1}{4}$
William Simpson, do.		-	126.11 $\frac{1}{4}$
Daniel Epes, <i>Massachusetts,</i>	}	These are also officers of the revenues of impoft and tonnage.	79.60
Joseph Tucker, do.			32.76
Francis Cook, do.			35.72
John Lee, do.			27.18
William Wier, do.		-	190.83 $\frac{1}{4}$
William Farnham, do.		-	245.90
Thomas Burnham, do.		-	48.88
Moses Moody, do.		-	35.67
Timothy Osgood, do.		-	95.28 $\frac{1}{4}$
William West, do.		-	116.29 $\frac{1}{4}$
Ezra Newhall, do.		-	306.41
George Osborn, do.		-	194.51
William Rogers, do.		-	52.46 $\frac{1}{4}$
Samuel Swan, do.		-	716.89 $\frac{1}{4}$
Ebenezer Kent, do.		-	253.66 $\frac{1}{4}$
Jonathan Kittell, do.		-	249.49 $\frac{1}{4}$
Abraham Lincoln, do.		-	102.52 $\frac{1}{4}$
Abel Whitney, do.		-	97.08 $\frac{1}{4}$
Henry W. Dwight, do.		-	53.07
Afa Leach, do.		-	85.66
William Hichborn, do.		-	302.27 $\frac{1}{4}$
William Bradford, do.		-	724.85 $\frac{1}{4}$
Samuel Moore, do.		-	444.72 $\frac{1}{4}$
Foster Cruft, do.		-	332.08
Isaac Codman, do.		-	512.80
Nathan Davies, do.		-	126.43 $\frac{1}{4}$
David Cheever, do.		-	499.90 $\frac{1}{4}$
Thomas Clarke, do.		-	77.11 $\frac{1}{4}$
William Goodwin, do.		-	89.36 $\frac{1}{4}$
<i>Carried forward,</i>		<i>Dollars,</i>	6,384.39

A List of the Collectors of the Revenue—continued.

<i>Names.</i>	<i>District.</i>	<i>Brought forward Remarks.</i>	<i>Dolls. Cts.</i>
Hodijah Baylies,	<i>Massachusetts,</i>	{ These are also officers of the revenues of impost and tonnage,	52.43 ¹ / ₂
Joseph Otis,	do.		47.68 ¹ / ₂
John Pease,	do.		16.21 ¹ / ₂
Stephen Hufley,	do.		19.53 ¹ / ₂
Samuel Foster,	do.		21.28
George Sears,	<i>Rhode Island,</i>	-	404.57 ¹ / ₂
Daniel S. Dexter,	do.	-	532.18
Paul Allen,	do.	-	343.32
Samuel Bosworth,	do.	-	164.30 ¹ / ₂
Shubael Breed,	<i>Connecticut,</i>	{ Thomas Coit and Robert Hallam resigned, and were succeeded by Shubael Breed; this sum includes all the emoluments of the col- lectorship for the year,	92.73
Dyer White,	do.	-	100.03
Jesse Root,	do.	{ William Adams died the 23d June 1795, and was succeeded by Jesse Root, the sum here set down, in- cludes all the emoluments of the collectorship for the year	300.81
Robert Warner,	do.	-	124.16
Enoch Smyth,	do.	-	57.94
Alexander Catlin,	do.	-	135.18
Elijah Brush,	<i>Vermont,</i>	{ Serenus Swift having resigned, was succeeded by E. Brush; the emo- luments of both for the year are included in this sum,	140.89 ¹ / ₂
Jonathan Ware,	do.	-	145.56
Joseph Crook,	<i>New York,</i>	-	238.72
Frederick Weiffenfels,	do.	-	124.70
Aquila Giles,	do.	-	53.88
Isaac Smith,	do.	-	74.12
Henry P. Dering,	do.	{ He is also an officer of the revenues of impost and tonnage.	56.61
Terence Reily,	do.	-	78.04
James Forlyth,	do.	-	63.26
Afa Steward,	do.	-	105.47
Robert Williams,	do.	-	67.91
Abraham A. Low,	do.	-	66.62
John C. Ten Broeck,	do.	{ He is also an officer of the revenues of impost and tonnage,	60.24
Henry I. Bogart,	do.	{ He is also an officer of the revenues of impost and tonnage,	160.60
Alexander Turner,	do.	-	42.35
Nathaniel Christie,	do.	-	47.27
David Henry,	do.	-	51.81
John Bleeker,	do.	-	45.67
John Post,	do.	-	47.08
Joshua Dervey,	do.	-	50.96
Melancton Woolsey,	do.	-	40.70
John L. Mercereau,	do.	-	59.07
Thadeus Chapen,	do.	-	64.59
Abiatha Hull,	do.	-	40.00
John Philips,	<i>New Jersey,</i>	-	220.62
Carried forward,		-	Dollars, 10,952.51 ¹ / ₂

A List of the Collectors of the Revenue—continued.

<i>Names.</i>	<i>District.</i>	<i>Remarks.</i>	<i>Brought forward,</i>	<i>Dolls. Cts.</i>
Thompson Darrah,	<i>New Jersey,</i>	-	-	57.59
John Burr,	do.	-	-	111.05
James Hedden.	do.	-	-	126.85
James R. English,	do.	-	-	149.92½
Moses Estey,	do.	-	-	156.51½
Thomas Olden, jun.	do.	-	-	112.31
Elisba Clarke,	do.	-	-	63.95
Robert Campbell,	do.	-	-	46.30½
Samuel Annin,	do.	-	-	119.82½
William Wilfon,	do.	-	-	69.32
Joseph Buck,	do.	-	-	59.86
Nezer Swain,	do.	-	-	30.43
John Bray,	do.	-	-	29.21
<div> <div> The duties of the collectorship of the city of Philadelphia are per- formed by the inspector of the first survey, </div> </div>				
Daniel St. Clair,	<i>Pennsylvania,</i>			
Abraham Dubois,	do.			
John Whitman,	do.			
Jacob Eyerly, jun.	do.			
Thomas Hamilton,	do.			
Peter Grubb,	do.			
John Ewing,	do.			
Jacob Humphreys,	do.			
Frederick Hubly,	do.			
Conrad Laub,	do.			
John Hughes,	do.			
John Webster,	do.			
Benjamin Wells,	do.			
Robert Johnston,	do.			
William Meekirk,	do.			
John Wells,	do.			
James Mills,	<i>Delaware,</i>	-	-	163.17
William Grey,	do.	-	-	340.50
Thomas Jeffrey,	<i>Maryland,</i>	-	-	179.26
Isaac Dickson,	do.	-	-	212.40
Joseph Forman,	do.	<div> Resigned, and was succeeded by Nicholas Donnellan in the col- lectorship, the whole emolu- ments of which are, </div>		906.21
Richard Marshall,	do.	-	-	176.12
John Hanlon,	do.	-	-	106.90½
Joseph Ford,	do.	-	-	175.63½
Daniel Reintzel,	do.	<div> Resigned, and was succeeded by George Magruder in the col- lectorship, the whole emolu- ments of which for the year is, </div>		107.72
John Ritchie,	do.	-	-	362.57
Samuel Price,	do.	<div> Resigned, and was succeeded by George Price in the collector- ship, the whole emoluments of which for this year is, </div>		414.00
Samuel Selby,	do.	-	-	140.00
Thomas D. Woolford,	do.	-	-	120.00
Francis Rose,	do.	-	-	121.57½
<i>Carried forward, Dollars,</i>				15,611.72½

A List of the Collectors of the Revenue—continued.

Names.	District.	Remarks.	Brought forward,	
			Dolls.	Cts.
Samuel W. Pitt.	Maryland,	{ Resigned, and was succeeded by Thomas Corfe, the emolu- ments of both for the year are included in this sum, }	15,611.	72½
John Dickenfon,	do.		100.	00
John Thomas,	do.	{ Resigned, and was succeeded by James Bowdle in the collector- ship, the whole emoluments of which for the year is, He is also an officer of the reve- nues of impost and tonnage, }	90.	25½
Jeremiah Nichols,	do.		170.	61
James Rowland,	do.		114.	07
Humphrey Hill,	Virginia,		125.	50
John Priddy,	do.		101.	83
Charles Grimes,	do.		94.	74
William Parfifh,	do.		98.	12
Wilfon Allen,	do.		119.	46
Meaux Thornton,	do.		124.	20
Thomas Bagby,	do.		96.	57
William Smith,	do.		95.	90
John Tribble,	do.		71.	34
Martin Tapfcol,	do.		79.	25
Clement Shakelford,	do.		55.	27
Joseph Locke,	do.		60.	43
Randolph Segar,	do.		84.	01
John Lovel,	do.		72.	94
Thomas L. Allison,	do.		51.	99
Francis Adams,	do.		330.	57
Vincent Gray,	do.		230.	61
Mathew Rodes,	do.		57.	96
Samuel Overton,	do.		117.	97
William C. Brown,	do.		137.	24
Robert H. Saunders,	do.		285.	20
Reuben Austin,	do.		155.	10
John Higginbotham,	do.		195.	81
Robert Snoddy,	do.		127.	81
William Armstrong,	do.		134.	72
Reuben Payne,	do.		73.	16
William M'Craw,	do.		126.	80
Thomas Clarke,	do.		167.	80
Peter Stokes,	do.		144.	78
Francis Gooch,	do.		125.	35
Robert Twiford,	do.		136.	07
William Graves,	do.		140.	62
Thomas Swepton,	do.		171.	81
Joshua Forte,	do.		115.	46
David Mafon,	do.		279.	56
Joseph Saunders,	do.		181.	19
James Gibbon,	do.		197.	83
Edward Friend,	do.		127.	47
George Thornton,	do.		94.	12
George Luid,	do.		392.	61
Ather Waterman,	do.		250.	05
James Cochran,	do.		191.	02
Abraham Smith,	do.		244.	12
			79.	75

Carried forward,

Dollars, 22,430.76½

A List of the Collectors of the Revenue—continued.

		Brought forward,		Dolls. Cts.
Names.	District.	Remarks.		22,430.76½
Samuel Ball,	Virginia,	A gross sum of 511 dollars is carried out by the supervisor for these four collectors; one-fourth of it is therefore set against each name.		127.75
Miles Lewis,	do.			127.75
Baldwin Weaver,	do.			127.75
Zachariah Biggs,	do.			127.75
John Snider,	do.	-		112.88
John Hays,	do.	-		98.12
Nicholas Orick,	do.	-		359.62
John McKees,	do.	-		169.58
John Gofford,	do.	-		151.16
William Ward,	do.	-		146.84
William Davidson,	do.	-		129.34
William Drope,	do.	-		136.80
Isaac Watkins,	do.	-		117.23
Nathan Ellington,	do.	-		96.76
James Bryan,	North Carolina,	-		55.40
Benajah White,	do.	-		110.53
Kenan Love,	do.	-		201.04
David Slocumb,	do.	-		173.28½
Samuel Halliday,	do.	-		57.18½
Duncan McRea,	do.	-		84.00
John Storm,	do.	-		139.61
John Gilchrist,	do.	-		104.87½
Isaac Lenier,	do.	-		49.51
Thomas P. Williams,	do.	-		54.89
Enoch Dailey,	do.	-		55.07
William Bruer,	do.	-		58.89
Stephen Skinner,	do.	-		58.14
John Armistead,	do.	-		45.75
John Norcum,	do.	-		58.46
Thomas Marshall,	do.	-		138.79
William Benson,	do.	-		117.14
Thomas Jordan,	do.	-		94.28
Josiah Lawrence,	do.	-		105.84
George Alexander,	do.	-		216.64½
Richard King,	do.	-		417.93½
James Hunter,	do.	-		90.00
Eli B. Whitaker,	do.	-		90.80
John J. Jackson,	do.	-		82.49
Allen Mann,	do.	-		66.85
John Lockart,	do.	-		80.11
Henry Hunter,	do.	-		56.84
Patrick Walker,	do.	-		62.46
William Ransom,	do.	-		51.37
Phillip Merony,	do.	-		62.57
William Owen,	do.	-		72.66
George Sims,	do.	-		63.77
Barnaby Bunnow,	do.	-		50.91
James Patterson,	do.	-		77.30
John Maderais,	do.	-		45.00
John Clixby,	do.	-		45.41
Lemuel Moore,	do.	-		116.98
William Reynolds,	do.	-		139.84
Francis Mulligan,	South Carolina.	-		254.13
Robert Henderfon,	do.	-		85.80
Henry Gray,	do.	-		85.24½

Carried forward,

Dollars, 28,537.89½

A List of the Collectors of the Revenue—continued.

<i>Name.</i>	<i>District.</i>	<i>Remarks.</i>	<i>Brought forward,</i>	<i>Dolls. Cts.</i>
John Adcock,	<i>South Carolina,</i>	-	-	140.42½
Thomas G. Scott,	do.	-	-	130.00
Gaspar Trotte,	do.	-	-	100.00
Joseph Davie,	do.	-	-	171.08
David Evans,	do.	-	-	72.85
William Barnett,	do.	-	-	49.24
Joshua Benfon,	do.	-	-	163.49
Robert Carlos,	do.	-	-	124.10
Jabez Porter,	do.	-	-	125.00
John Wright,	do.	-	-	350.00
Silvanus Walker jr.	do.	-	-	90.00
Joshua Houton,	<i>Georgia.</i>	-	-	109.70
Dudley Jones,	do.	-	-	37.00
Christopher Clarke,	do.	-	-	71.50
John Graves,	do.	-	-	103.70
Yancie Sanders,	do.	-	-	58.00
William Wynn,	do.	-	-	43.50
John Berrien,	do. }	These are officers of the revenues of import and tonnage,	}	75.00
Thomas Collive,	do. }			49.32
				<i>Dollars,</i> 30,601.80

IV.

Auxiliary officers.

Daniel Warner,	<i>New-Hampshire,</i>		60.00
Samuel Crosby,	do.		62.55
Jonathan Thompson,	do.		30.00
Nathaniel Cushing,	<i>Rhode-Island,</i>		81.62
Daniel E. Updike,	do.		19.50
Thomas Arnold,	do.		20.32
Edmund Badger,	<i>Connecticut,</i>		30.00
Jared Conc,	do.		30.00
S. Smedly,	do.		30.00
S. Rowland,	do.		30.00
Ben. B. Blydenburgh,	<i>New York,</i>		30.00
Perez Jones,	<i>Vermont,</i>		30.00
Samuel Prentiss,	do.		30.00
Philander Vaughan,	do.		30.00
Elnathan Keys,	do.		30.00
Nathaniel Fullerton	do.		30.00
William Graves,	<i>Virginia,</i>		20.00
John Cann,	do.		20.00
Morris Langhorn,	do.		20.00
John Hardiman,	do.		20.00
John Lawton,	do.		20.00
William Horner,	do.		20.00
Henry Peal,	do.		20.00
James Frazer,	do.		20.00
Andrew Shepherd,	do.		20.00
Richard Trett,	do.		20.00
Patrick Napier,	do.		20.00
William F. Davenport,	do.		20.00

Carried forward, Dollars, 813.99

Auxiliary Officers—continued.

<i>Names.</i>	<i>Distric.</i>	<i>Survey.</i>	<i>Brought forward,</i> <i>Remarks.</i>	<i>Dolls. Cts.</i>
Matthew Wilfon,	Virginia,	-	-	813.99
Isaac Oley,	do.	-	-	20.00
Samuel Clarke,	do.	-	-	20.00
James W. Williams,	do.	-	-	20.00
Edward Daniel	do.	-	-	20.00
John Wily,	do.	-	-	20.00
William White,	do.	-	-	20.00
Frederick Jole,	do.	-	-	20.00
John Reed,	do.	-	-	20.00
{ The supervisor of Virginia makes provision in his return for ten more auxiliary Officers whose names are not mentioned, at 20 dollars each per annum. }				200.00
Edward Waine,	North Carolina,	-	-	10.00
Fergue Campbell,	do.	-	-	10.00
Edward Yarborough,	do.	-	-	15.00
Jacob Blume,	do.	-	-	10.00
John Hunt,	do.	-	-	15.00
Andrew Smith,	South Carolina,	-	-	20.00
John P. Ruthing,	do.	-	-	10.00
David McCaleb,	do.	-	-	14.00
David Goodlet,	do.	-	-	14.00
John Lancaster,	do.	-	-	14.00
James Poff,	do.	-	-	14.00
Thacker Vivion,	Georgia,	-	-	24.00
Richard Worham,	do.	-	-	39.00
Nathan Ryan,	do.	-	-	39.00
Joshua Meals,	do.	-	-	36.00
{ The supervisor of Georgia makes provision in his return for another auxiliary officer, whose name is not mentioned, }				24.00

Dollars 1,501.99

A Recapitulation of the foregoing Lists.

District.	Persons filling the office of supervisors, including in some instances the office of inspector.	Inspectors of surveys, not being also supervisors.	Collectors of the Revenue.	Auxiliary officers.	Total amount of compensation, subject to the expenses of office rent, fuel, candles, clerkship, postage, office furniture, &c. manual services in the care of the apartments, fires, &c., all which are paid thereout by the several officers.
New Hampshire,	1	—	2	3	982.82
Massachusetts,	1	—	34	—	12,071.51
Rhode Island,	1	3	4	3	2,811.80
Connecticut,	1	—	6	4	1,878.84
Vermont,	1	—	2	5	950.99½
New York,	1	—	22	1	4,554.97
New Jersey,	1	—	14	—	2,188.15½
Pennsylvania,	1	4	16	—	12,500.00
Delaware,	1	—	2	—	1,043.86½
Maryland,	1	2	17	—	6,259.01
Virginia,	1	6	57	31	15,502.51
Ohio,	1	1	—	—	3,840.00
Tennessee,	1	—	—	—	7,580.23
North Carolina,	1	4	38	5	4,554.67
South Carolina,	1	2	14	—	1,261.22
Georgia,	1	—	8	5	—
Total,	16	22	* 236	63	77,978.59½

* Of this number 14 are also officers of the revenues of inland and tonnage.
TREASURY DEPARTMENT,
REVENUE-OFFICE, March 34, 1796.
TENCH COXE,
Commissioner of the Revenue.

(I.)

An act of the President of the United States, to consolidate and establish the allowances of compensations, and for contingent expences in the Revenue service.

SECTION I. **W**HEREAS the Legislature of the United States has made further provision for services and expences in the collection and securing the revenues thereof; and it has therefore become necessary to revise and enlarge some of the allowances heretofore made for the same: it is hereby declared and established by the President of the United States that the following compensations shall be granted and paid to the several officers employed in the supervision, inspection and collection of the revenues accruing upon spirits distilled in the United States, and upon stills, retailers licences, sales at auction, refined sugar, carriages, snuff and mills for the manufacturing the same; and that the following expences and charges shall be allowed thereon, from and after the first day of July one thousand seven hundred and ninety-four.

SECTION II. There shall be allowed to the several supervisors, the following annual salaries *viz.*

	Dollars.
To the supervisor of <i>New Hampshire</i> , the sum of,	500
To the supervisor of <i>Massachusetts</i> ,	1,000
To the supervisor of <i>Rhode Island</i> ,	600
To the supervisor of <i>Connecticut</i> ,	700
To the supervisor of <i>Vermont</i> ,	500
To the supervisor of <i>New York</i> ,	1,000
To the supervisor of <i>New Jersey</i> ,	600
To the supervisor of <i>Pennsylvania</i> ,	1,200
To the supervisor of <i>Delaware</i> ,	500
To the supervisor of <i>Maryland</i> ,	1,000
To the supervisor of <i>Virginia</i> ,	1,350
To the supervisor of <i>Ohio</i> ,	700
To the supervisor of <i>Tennessee</i> ,	500
To the supervisor of <i>North Carolina</i> ,	1,000
To the supervisor of <i>South Carolina</i> ,	1,000
To the supervisor of <i>Georgia</i> ,	500

SECTION III. There shall also be allowed to the supervisors of the revenue in New Hampshire, Massachusetts, Rhode Island, New-York, New Jersey, Pennsylvania, Maryland, Virginia, and South Carolina, a commission of one per centum on the gross amount of the revenue collected in their several districts from spirits distilled therein from foreign materials. To the supervisors of the revenue in Connecticut and North Carolina, one and one half per centum on the same; and to the supervisors of the revenue in the other existing districts of the United States, two per centum on the same.

SECTION IV. There shall be allowed to the supervisors of the revenue in the districts of New Hampshire, Massachusetts, Rhode Island, Connecticut, New-York, New Jersey, Pennsylvania, Maryland, Virginia, Ohio, North Carolina and South Carolina, a commission of one and one half per centum upon the gross revenue from spirits distilled in the United States from domestic materials and from stills, collected in their several districts. To the supervisors of Vermont, Delaware, Georgia and Tennessee, a commission of two per centum on the same.

SECTION V. There shall be allowed to each of the supervisors of the revenue a commission of one half per centum on the gross revenue collected within their respective districts from retailers licences, sales at auction, refined sugar and carriages, snuff and mills for manufacturing the same.

SECTION VI. There shall be allowed to the supervisors of the revenue for preparing, stamping and distributing, among the inspectors, or procuring to be so prepared, stamped and distributed, the sum of one per cent. for every certificate to accompany foreign and domestic distilled spirits, wines, or teas, which shall be actually issued in the surveys and ports, of their respective districts.

SECTION VII. There shall be allowed to each of the inspectors of the revenue, in the districts of Massachusetts, Pennsylvania, Maryland, Virginia, North Carolina and South Carolina, (not being also supervisors,) a salary of five hundred dollars per annum; and to the inspector of the second survey of the district of Ohio, a salary of four hundred and fifty dollars per annum.

SECTION VIII. There shall also be allowed to the inspectors, as aforesaid, a commission of one per centum upon the gross revenue arising from spirits distilled in the United States from foreign materials, except the inspectors of the first and second surveys of North Carolina, to each of whom there shall be allowed a commission of two per centum thereon.

SECTION IX. There shall likewise be allowed to each of the inspectors of the revenue, as aforesaid, a commission of one and one half per centum upon the gross revenue from spirits distilled within their respective surveys, from domestic materials and from stills, excepting the inspectors of the first and second surveys of North Carolina, to each of whom there shall be allowed a commission of two per centum thereon.

SECTION X. There shall also be allowed to each of the inspectors of the revenue as aforesaid, a commission of one quarter per centum on the gross revenue collected within their respective surveys from retailers licences, sales at auction, refined sugar and carriages; and from snuff and mills for manufacturing the same.

SECTION XI. There shall be allowed to the supervisors of the revenue acting as inspectors of surveys, and to the inspectors of surveys, the sum of two cents and one half for each and every certificate to accompany domestic distilled spirits signed by them; and one cent for every certificate to accompany foreign distilled spirits signed by them, and issued in the surveys under their inspection, respectively, or in the ports within the same.

SECTION XII. The supervisors may allow to such of the collectors of the revenue as for the execution of the public service it shall appear to them really necessary so to compensate, a yearly sum, to be apportioned at discretion over and

above their other emoluments, not exceeding the medium sum of eighty dollars, nor in the districts, respectively, the following limited number of collectors, that is to say :

In <i>New Hampshire</i> ,	three,	collectors.
In <i>Massachusetts</i> ,	thirteen,	ditto.
In <i>Rhode Island</i> ,	two,	ditto.
In <i>Connecticut</i> ,	fix,	ditto.
In <i>Vermont</i> ,	three,	ditto.
In <i>New York</i> ,	eight,	ditto.
In <i>New Jersey</i> ,	eight,	ditto.
In <i>Pennsylvania</i> ,	fifteen,	ditto.
In <i>Delaware</i> ,	three,	ditto.
In <i>Maryland</i> ,	fifteen,	ditto.
In <i>Virginia</i> ,	forty-two,	ditto.
In <i>Ohio</i> ,	eight,	ditto.
In <i>Tennessee</i> ,	three,	ditto.
In <i>North Carolina</i> ,	twenty-five,	ditto.
In <i>South Carolina</i> ,	eighteen,	ditto.
In <i>Georgia</i> ,	fix,	ditto.

SECTION XIII. There shall also be allowed to the collectors of the revenue the following commissions, viz. On the gross revenue collected by them, respectively, from spirits distilled from foreign materials, three per centum; on the gross revenue from spirits from domestic materials and from stills, six per centum; on the gross revenue from retailers licences, and from sales at auction, one and three quarters per centum; and on the gross revenue from carriages and refined sugar, and on snuff and mills for manufacturing the same, four per centum. There shall likewise be allowed the sum of sixty cents for measuring and marking, according to law, every still of less than one hundred gallons in capacity; and seventy-five cents for every still of the capacity of one hundred gallons, or more; two cents and one half for marking every cask of domestic distilled spirits, and for counterfeigning and issuing every certificate to accompany the same; and six cents for every cask thereof, which they shall respectively gauge. And the same allowance shall be made to any other person, not being a collector, for every cask of domestic distilled spirits gauged by him.

SECTION XIV. The supervisors may allow to such number of auxiliary officers, as for the execution of the public service it shall appear to them really necessary so to compensate, a yearly sum, to be apportioned at discretion, over and above the other compensations and emoluments which are, or may be allowed to them, not exceeding the medium rate of thirty dollars; nor in the districts respectively the following limited numbers of such officers, that is to say :

In <i>New Hampshire</i> ,	fix,	auxiliary officers.
In <i>Massachusetts</i> ,	fourteen,	ditto.
In <i>Rhode Island</i> ,	three,	ditto.
In <i>Connecticut</i> ,	four,	ditto.
In <i>Vermont</i> ,	fix,	ditto.
In <i>New York</i> ,	fifteen,	ditto.
In <i>New Jersey</i> ,	fix,	ditto.

In <i>Pennsylvania</i> ,	- - -	eleven,	auxiliary officers.
In <i>Delaware</i> ,	- - -	three,	ditto.
In <i>Maryland</i> ,	- - -	ten,	ditto.
In <i>Virginia</i> ,	- - -	forty-three,	ditto.
In <i>Ohio</i> ,	- - -	five,	ditto.
In <i>Tennessee</i> ,	- - -	three,	ditto.
In <i>North Carolina</i> ,	- - -	twenty-six,	ditto.
In <i>South Carolina</i> ,	- - -	thirty,	ditto.
In <i>Georgia</i> ,	- - -	fix,	ditto.

SECTION XV. There may be allowed for the extraordinary expences necessary for the procuring of printed forms, certificates and other papers, and for the expediting and distribution of the same, in some of the districts, not exceeding three, if actually incurred, an aggregate sum, not exceeding two hundred dollars per annum.

SECTION XVI. There may be allowed for extraordinary law-fees, costs and charges, if the same shall be found really necessary in some of the districts, not exceeding three, an aggregate sum, not exceeding two thousand dollars per annum.

SECTION XVII. There may be allowed to such of the inspectors of surveys as shall be desirous and shall be found really able, punctually and effectually to perform, in addition to their other duties, those of a collector in any division of not more than two counties, all the emoluments of such a collectorship.

SECTION XVIII. There may also be allowed to such of the supervisors of the revenue as may be desirous, and as shall be really able, punctually and effectually to perform, or to procure to be performed, by the persons employed in their service, respectively, in addition to their other duties those of a collector of a division of not more than two counties, all the emoluments (except the salary) of such collectorship.

AND WHEREAS it may be found on examination, or experience, that the apportionment of salaries, as aforesaid, among the collectors and auxiliary officers, may be modified by the supervisors, with advantage to the public service, it is hereby allowed that such and so many officers of each, or either of the said denominations, may be paid out of the aggregate amount of the two allowances of eighty dollars, and thirty dollars in each district, and at such different rate of salary, as, in the judgment of the supervisor thereof, shall be deemed expedient.

SECTION XIX. There shall be allowed to the inspectors of the revenue for the ports, the sum of one cent and one half for every certificate to accompany foreign distilled spirits; and two cents and one half for every certificate to accompany wines and teas, issued within their ports, respectively. To the deputies of such inspectors the sum of two cents and one half for every cask or package of foreign distilled spirits, wines or teas, by them legally marked and returned, to their respective principals.

SECTION XX. And lastly, there shall be allowed for the gauging of wines, whereon the impost is payable, according to the value thereof, the sum of six cents for every cask thereof which shall be actually gauged for that purpose.

Given under my hand, at Philadelphia this 9th day of April, in the year one thousand seven hundred and ninety-five.

(Signed)

G^o: WASHINGTON.

K.

A General Statement and Estimate of the Internal Revenues of the United States exhibiting the net amount thereof for One Year, so far as returns and documents have been received at the Treasury.

District.	Names of Supervisors.	Amount of Revenue payable in each district, arising from														Total amount of all the internal revenues payable in each district.		Salaries, commissions, compensations and emoluments to the officers of the revenue, in each district, (see statement H.)		Incidental and contingent expenses, in each district, for stationary, printing, postage, &c.		Total charges of collection.		Net amount of revenue arising in each district, after deducting all expenses of collection.	
		Domestic distilled spirits and stills after deducting allowances for leakage and prompt pay per statement A		Sales at Auction, per statement B		Snuff, paying the duty on the quantity manufactured, for six months per statement C		Snuff-Mills, duty paid on the mill and machinery for six months per statement D		Refined Sugar, per statement E		Carriages per statement F		Retailers licences, per statement G											
		Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.		
New-Hampshire,	Joshua Wentworth,	157	91	71	11½	-	-	-	-	-	-	879	67	2,836	20½	3,944	90½	980	82	206	35	1,187	17	2,757	73½
Massachusetts,	Nathaniel Gorham,	87,021	27½	2,493	-	1,510	62½	-	-	1,228	39	4,601	-	10,833	75	107,688	33	12,071	51	1,000	-	13,071	51	94,616	52½
Rhode Island,	John S. Dexter,	32,449	75½	60	85	-	-	280	-	1,208	20	876	-	1,590	-	36,464	80½	2,811	80	139	50	2,951	30	33,513	50½
Connecticut,	John Chester,	5,414	50	42	39½	-	-	-	-	-	-	1,966	50	5,646	46½	13,069	77½	1,878	84	285	96½	2,164	80½	10,904	96½
Vermont,	Noah Smith, and Nathaniel Bruth,	415	96	-	63½	-	-	-	-	-	-	67	-	1,180	-	1,663	59½	950	99½	32	85	983	84½	679	75
New-York,	Nicholas Fish,	8,241	6	8,904	49	756	8	1,400	-	11,821	58	4,444	50	10,094	82	45,662	33	4,554	97	525	14	5,080	11	40,582	42
New-Jersey,	Aaron Dunham,	10,227	6	17	49	-	-	280	-	-	-	4,401	50	2,409	6	17,335	11	2,188	15½	209	67	2,397	82½	14,937	28½
Pennsylvania,	Henry Miller,	80,788	60	5,161	71½	119	44	4,200	-	12,990	10	4,285	-	4,673	53	112,218	58½	12,500	-	1,200	-	13,700	-	98,518	38½
Delaware,	Andrew Barratt,	1,192	4	-	-	-	-	840	-	-	-	2,067	50	1,203	45	5,502	99	1,043	86½	26	-	1,069	86½	4,233	12½
Maryland,	George Gale, and John Kilty,	19,426	82½	6,958	87	7	2	112	-	6,740	1½	5,906	50	4,301	14	43,452	61	6,259	1	1,095	52½	7,354	53½	36,097	83
Virginia,	Edward Carrington,	64,261	46	2,258	15	-	-	-	-	-	-	6,835	-	6,445	-	79,799	61	15,502	51	893	91	16,396	42	63,403	19
North Carolina,	Thomas Marshall,	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	3,840	-	160	-	4,000	-	10,000	-
South Carolina,	John Overton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Georgia,	William Polk, Daniel Stevens, John Mathews,	15,235	57	-	-	-	-	-	-	-	-	1,634	-	1,233	12½	18,102	69½	7,580	23	544	66	8,124	89	9,977	80½
		10,557	70½	5,321	29½	5	92	-	-	-	-	3,016	-	1,680	-	20,580	92	4,554	67	400	-	4,954	67	15,626	25
		2,149	60	-	-	-	-	-	-	-	-	441	-	605	-	3,195	60	1,201	22	245	5	1,506	27	1,689	33
Grand Total,		357,539	31½	31,289	91½	2,399	8½	7,112	-	33,988	28½	41,421	17	54,731	54½	528,481	31½	77,978	59½	6,964	62	84,943	21½	440,538	10

TREASURY DEPARTMENT,

Revenue Office, March 3d, 1796,

T E N C H, C O X E,

Commissioner of the Revenue.

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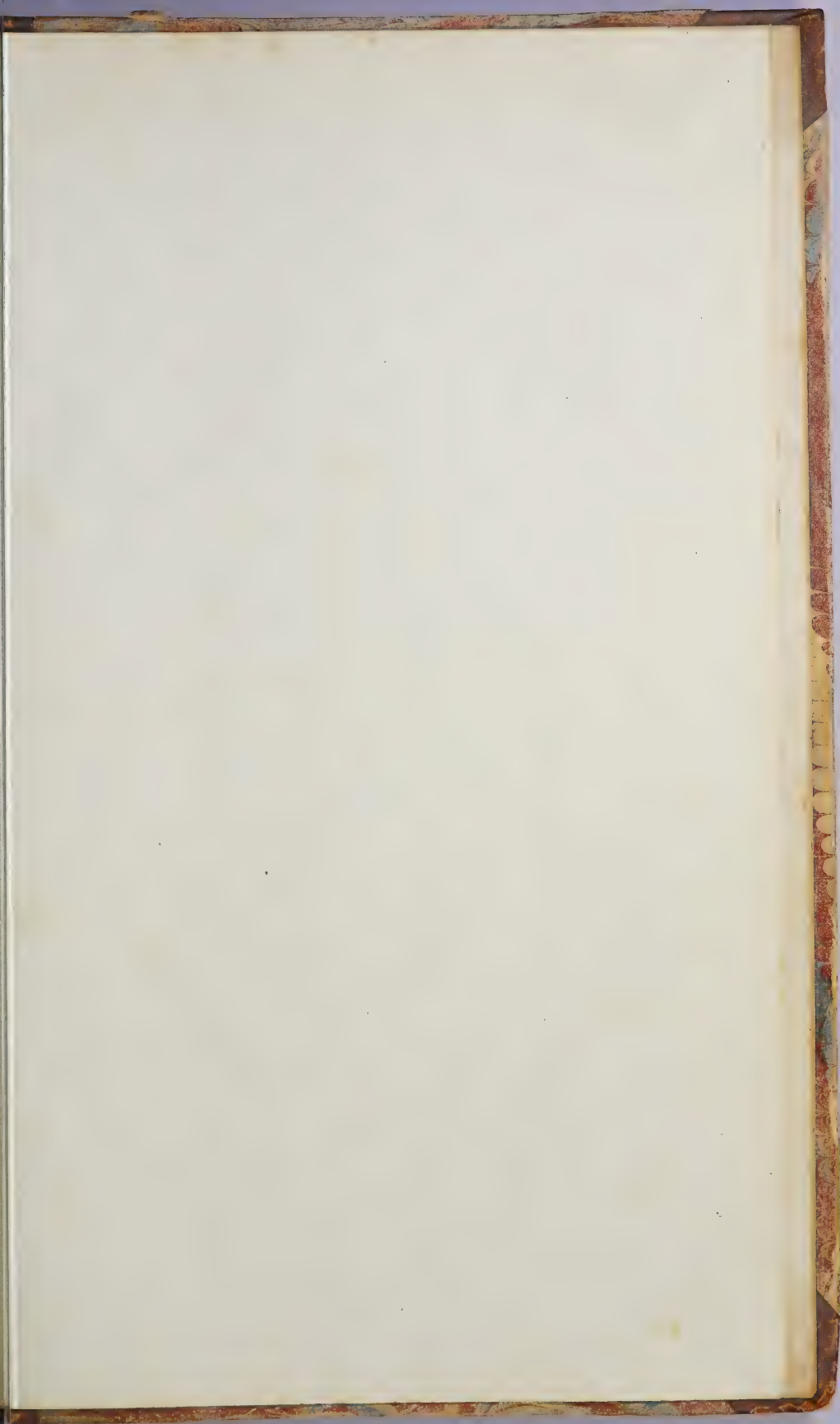


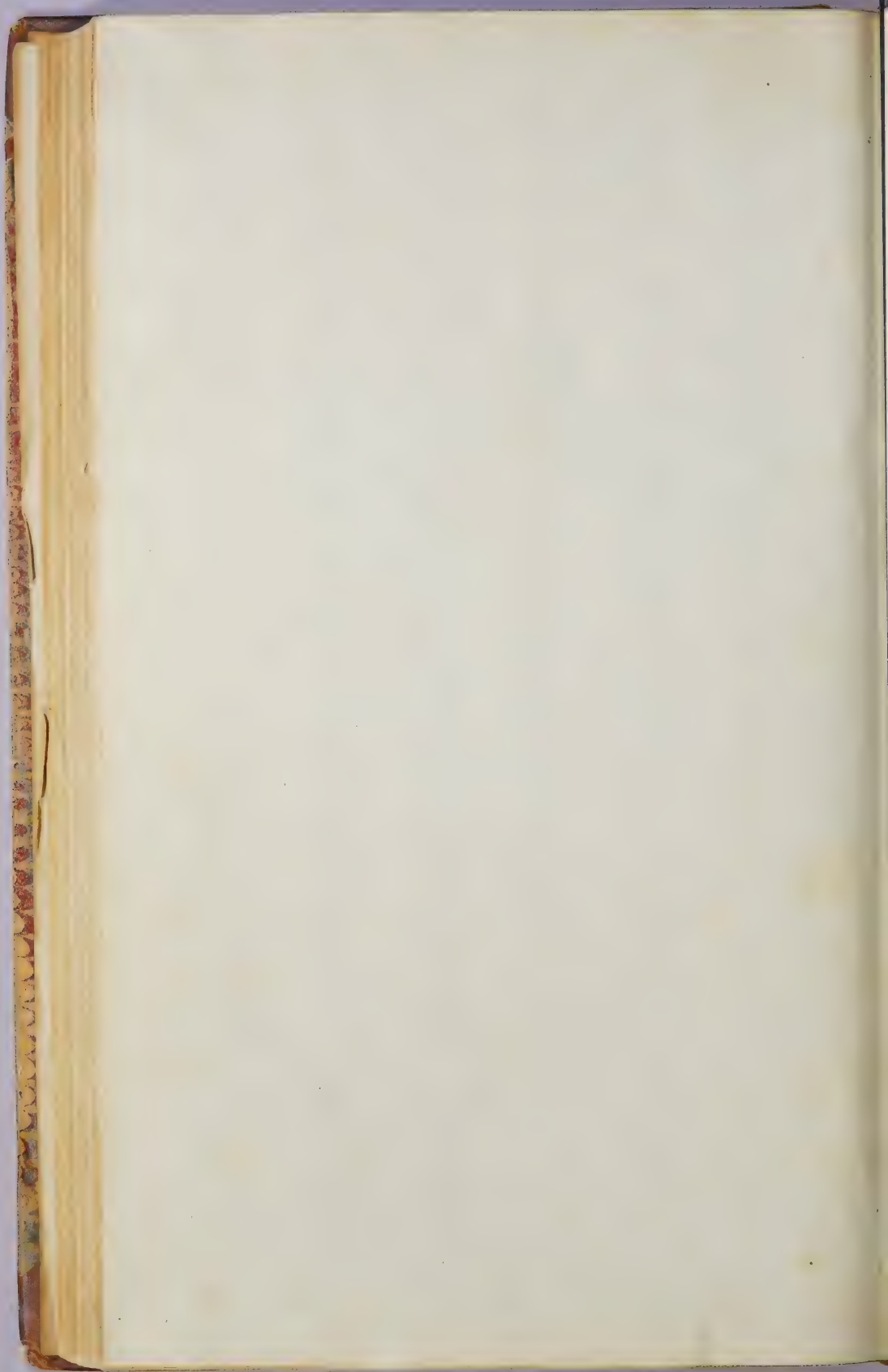
St. Wolcott, Report
March 8. 1796

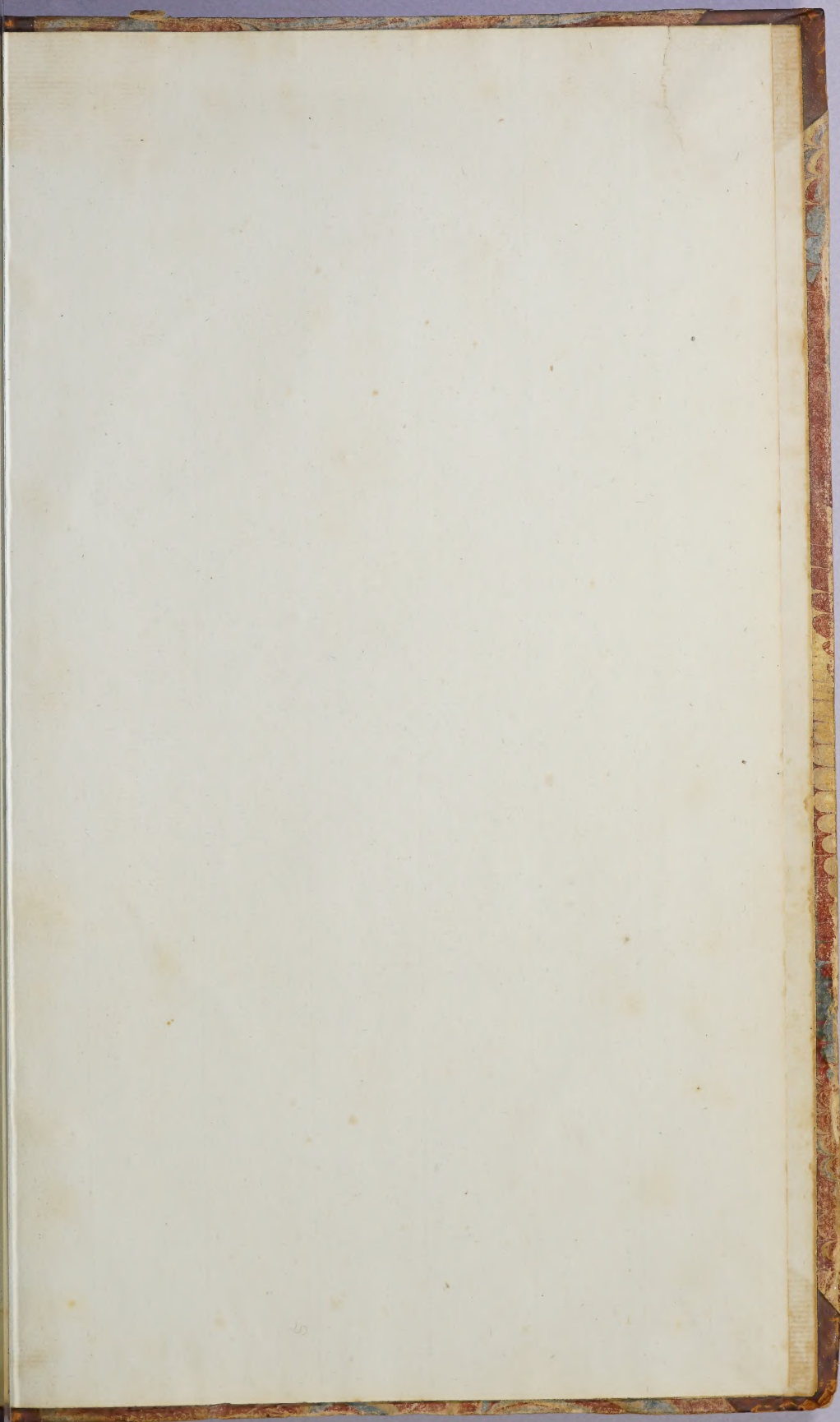
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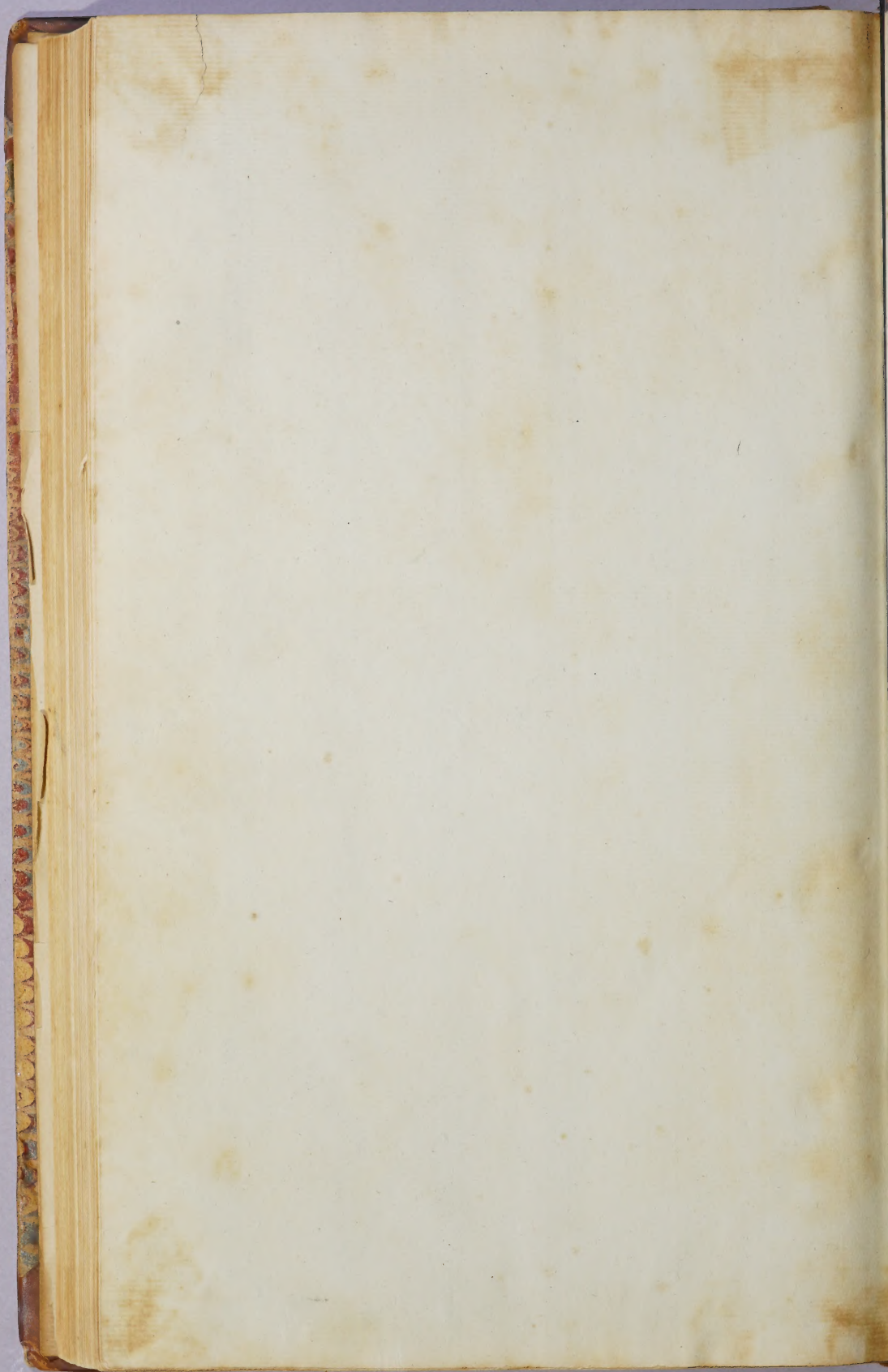
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